

# C P PATEL AND F H SHAH COMMERCE (AUTONOMOUS) COLLEGE, ANAND

(Managed by SARDAR PATEL EDUCATION TRUST, ANAND)

AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified  
GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE **A<sup>+</sup>** KCG-Dept of Edu. Got of Gujarat-April 2017

NAAC Reaccredited - CGPA 3.30 - GRADE **'A<sup>+</sup>'** UGC – MHRD, Govt of India – June 2022  
Syllabus as per NEP 2020 with effect from the Academic Year 2023-2024

## Master of Commerce (MCOM)

### Semester - II

<b>Course Code</b>	<b>PG02ECOM01</b>	<b>Title of the Course</b>	<b>Management Control System - II</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

<b>Course Objectives</b>	➤ To acquaint the students for contemporary issues and techniques for management control
	➤ To make aware & learn about Funds Flow and Cash Flow Analysis
	➤ To make student aware regarding taking decision related to pricing
	➤ To make acquire about new areas in the area of accounting like Social Accounting, Carbon Credit Accounting and Environmental Audit etc.

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Funds Flow and Cash Flow Analysis</b> Meaning of Funds Flow and Cash Flow Statements Difference between Cash Flow and Funds Flow Analysis Utility of Cash Flow Analysis Limitations of Cash Flow Analysis Preparation of Cash Flow Statement	<b>25 %</b>
<b>2.</b>	<b>Pricing Decisions &amp; Divisional Performance</b> Concept of Pricing Objectives of Pricing Types of Prices Factors affecting Pricing of a Product Product Pricing Methods Divisional Performance Intra-company Transfer Pricing Examples	<b>25 %</b>
<b>3.</b>	<b>Social Accounting Definitions Objectives</b> Micro & Macro Approach Concept of Social Cost Benefits Social Accounting Reporting Social Accounting in India	<b>25%</b>

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<b>4.</b>	<b>Carbon Credit Accounting and Environmental Audit</b> Meaning Kyoto Protocol Global Warming Carbon Trading Carbon Credit Accounting in India Definition of Environmental Audit Objectives of Environmental Audit Accounting Treatment of Environmental Audit Specific Issues Relating to Environmental Audit	<b>25 %</b>
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\*Units will have the same Weightage in the evaluation as suggested in the course outline.

<b>Teaching- Learning Methodology</b>	<ul style="list-style-type: none"><li>➤ Direct Lecture</li><li>➤ Power Point Presentations</li><li>➤ Seminars</li><li>➤ Practical Problem Solving</li><li>➤ Students Presentations and</li><li>➤ Questions-Answers during lectures.</li></ul>
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<b>Evaluation Pattern</b>		
<b>Sr. No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Internal/Written Examination	<b>20%</b>
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	<b>10%</b>
3.	External Examination	<b>70%</b>

\* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

<b>Course Outcomes: Having Completed this Course, the Learners will be able to Understand/Analyse and Learn</b>	
<b>1.</b>	About Funds Flow and Cash Flow Analysis
<b>2.</b>	Regarding taking decision related to pricing
<b>3.</b>	About new areas in the area of accounting like Social Accounting, Carbon Credit Accounting and Environmental Audit etc.
<b>4.</b>	And develop Management Skills and also helps for his/ her further study like CA and CS.

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**Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)**

Sr. No.	References
1	Arora, M. N., Management Accounting - Theory, Problems and Solutions, Himalaya Publishing House, New Delhi, 2004.
2	Kulshrestha, N. K., Management Accounting – Concepts & Cases, Tata McGraw Hill Publishing House Company Ltd., New Delhi, 1999.
3	Maheshwari, S. N., Management Accounting & Financial Control, Sultan Chand & Sons, New Delhi, 2006.
4	Sonara, C.K., Corporate Environmental Accounting & Reporting: An Empirical Study of Different Groups of Selected Companies in India, Sarth Publication, Anand, 2014.

## On-Line Resources available that can be used as Reference Material

➤ [http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\\_module\\_pg.php/390](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390)

SUBJECT	COMMERCE
Paper No. and Title	06: ACCOUNTING FOR MANAGERIAL DECISIONS
Module No. and Title	32: CASH FLOW ANALYSIS

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